

ANNUAL TAX FILING 2017

Guidelines on How to File for Income Tax Return

PAYROLL TEAM

Substituted Filing Limitations

The list below identifies individuals that DO NOT qualify for substituted filing.

Individuals deriving compensation income during the 2017 calendar year :

- a) from MULTIPLE employers, concurrently or successively
- b) where income tax has not been withheld correctly
- c) from a single employer, although the income of which has been correctly subjected to withholding tax, but whose spouse is not entitled to substituted filing
- d) Individuals deriving other non-business, non-profession-related income in addition to compensation not otherwise subject to final tax

Taxpayers Mandated to Use eBIRForms

RR No. 6-2014

1. Accredited Tax Agents (ATAs)/Practitioners and all its client-taxpayers;
2. Accredited Printers of Principal and Supplementary Receipts/Invoices;
3. One-Time Transaction (ONETT) Taxpayers;
4. Those engaged in business, or those with mix income (both compensation and business income) who shall file a “NO PAYMENT” Return;
5. Government-Owned or –Controlled Corporations (GOCCs);
6. Local Government Units (LGUs), except barangays; and
7. Cooperatives registered with National Electrification Administration (NEA) and Local Water Utilities Administration (LWUA)

How to eFILE Using eBIRForms (Step 1)

Download and Install

STEP 1. DOWNLOAD the latest version of the ***Offline eBIRForms Package*** from the BIR website www.bir.gov.ph by clicking, either the quick link or the e-BIRForms logo in the Home Page.



To download Offline eBIRForms
Package v6.3

After downloading the zipped file, **EXTRACT** the installer file together with the Job Aid. Double-click the Offline eBIRForms Package.exe to start the installation.

How to eFILE Using eBIRForms (Step 2)

Fill-up the Profile and BIR Form

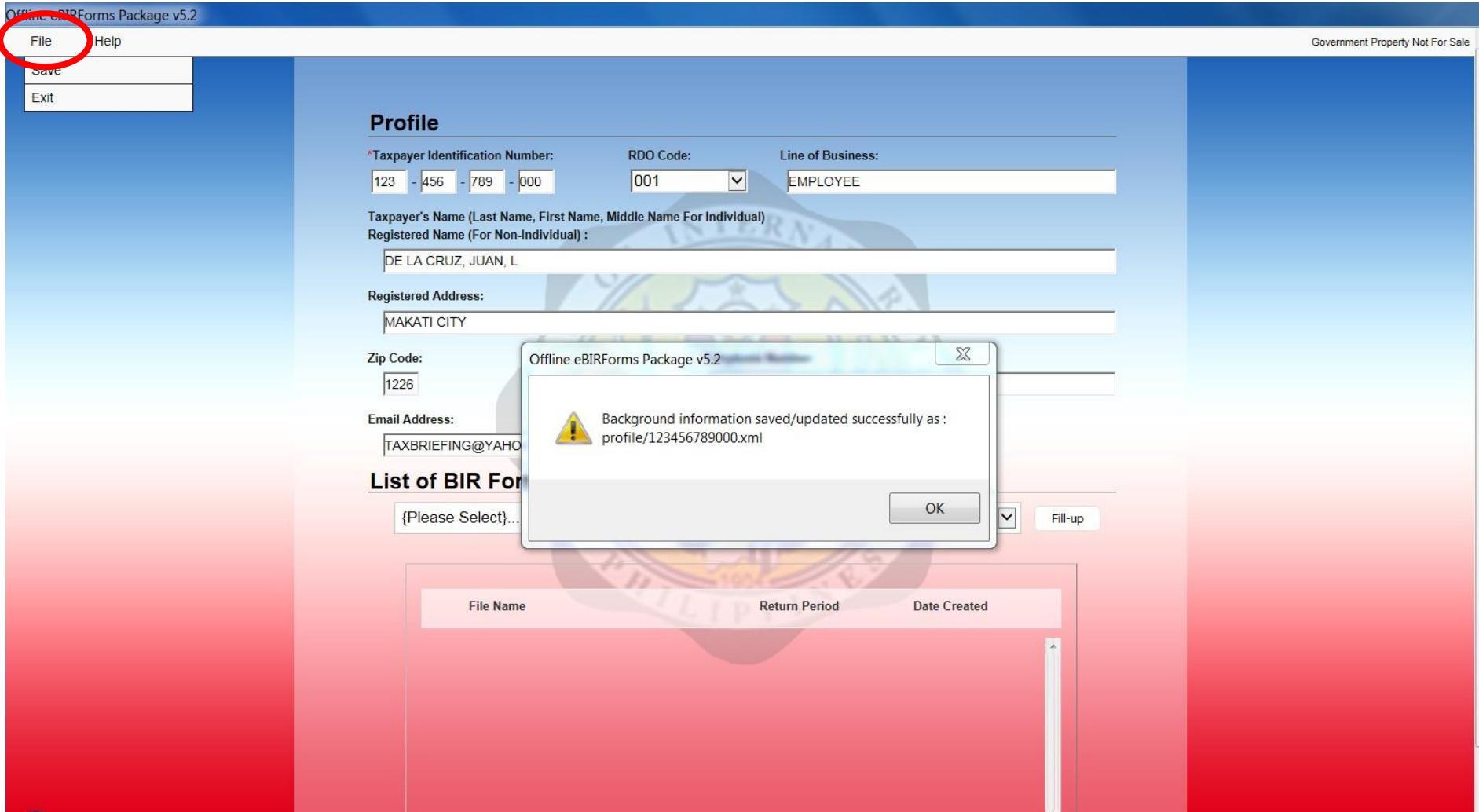


STEP 2. Tax Filers should have the following documents on hand, to complete the BIR Form:

1. Community Tax Certificate (CTC) or any government-issued ID
2. Details of Birthday/s of each Qualified Dependent/s (if Additional Exemption will be claimed)
3. Certificate of Tax Withheld by Employer/s (BIR Form 2316) (including the Spouse's, if Joint Filing will be made)
4. Details Related to Supplemental Information (if there are non-business income subjected to final withholding tax and/or exempt from tax)

How to eFILE Using eBIRForms (Step 2)

Fill-up the Profile and BIR Form – Parent Screen



How to eFILE Using eBIRForms (Step 2)

Fill-up the Profile and BIR Form – Parent Screen

Offline eBIRForms Package v5.2

File **Help** Government Property Not For Sale

Profile

*Taxpayer Identification Number: RDO Code: Line of Business:

Taxpayer's Name (Last Name, First Name, Middle Name For Individual)
Registered Name (For Non-Individual) :

Registered Address:

Zip Code: Telephone Number:

Email Address:

List of BIR Forms:

{Please Select}...

File Name	Return Period	Date Created

How to eFILE Using eBIRForms (Step 2)

Fill-up the Profile and BIR Form – Parent Screen

RDO Code
050

BIR Form
1700

BIR Form
1701
(Mixed Income)

File Name	Return Period	Date Created
123456789000-1700-15	0-15	03/11/2016 01:41:38

Line of Business
is 'Employee'

Fill-up New form

View or Delete Saved File

How to eFILE Using eBIRForms (Step 2)

Page 1 (Part I – Background Information on Tax Filer and Spouse)

- Items in **blue** are lifted from the accomplished *Profile* in the Parent Screen
- Items in **orange** should be filled-up accordingly

Tax Filer's Information

Spouse's Information

Pananalapi Kawanihan ng Rentas Internas		(INCLUDING NON-BUSINESS/NON-PROFESSION INCOME) Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer			1700 June 2013(ENCS) Page 1
For the Year	2015	2 Amended Return?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	3 Joint Filing?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4 Source of Income	<input checked="" type="checkbox"/> Compensation Income II 011 <input type="checkbox"/> Other Income II 041				
Part I - Background Information on Tax Filer and Spouse					
5 Taxpayer Identification Number (TIN)	123 456 789 0000	6 RDO Code	001	7 PSOC Code	1231
8 Tax Filer's Name (Last Name, First Name, Middle Initial. Enter only 1 letter per box using CAPITAL LETTERS)	DE LA CRUZ	JUAN			
9 Address (Indicate complete registered address; if address has changed, mark here)	<input type="checkbox"/> and enter new address in table 1 MAKATI CITY				
10 Date of Birth (MM/DD/YYYY)	12/05/1985	11 Email Address	TAXBRIEFING@YAHOO.COM		
12 Contact Number	09123456789	13 Civil Status	<input type="checkbox"/> Single <input checked="" type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Widower		
14 Claiming Additional Exemptions?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	15 If YES, enter number of Qualified Dependent Children (Enter information about the Children on Table 2)			
16 Spouse's Name (Last Name, First Name and Middle Initial) REYES MAY S					
17 Spouse's TIN	123 321 123 000	18 Contact Number	09171234567		
19 Date of Birth (MM/DD/YYYY)	12/25/1985	20 Email Address	MAYREYES@YAHOO.COM		
21 Claiming Additional Exemptions?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	22 If YES, enter number of Qualified Dependent Children (Enter information about Children on Table 2)	4		

How to eFILE Using eBIRForms (Step 2)

Page 1 (Part I – Background Information on Tax Filer and Spouse)

- Joint Filing (line3) – If joint income of Tax Filer and Spouse
- PSOC Code (line 7) - Philippine Standard Occupational Classification Code (based on occupation and rank, refer to [Philippine Standard Occupational Classification list](#))
- Additional Exemption for Qualified Dependent Children (line 14)
 - Head of the family – generally, Husband, unless waived
 - Php25,000 for each qualified dependent child, but not exceeding four (4)
 - The number of dependents should match what was declared for 2017

HOW to eFILE Using eBIRForms (Step 2)

Page 1 (Part I – Background Information on Tax Filer and Spouse)

- Scenario 1: Tax Filer will claim Additional Exemption

Maximum of
four (4) dependents
only

Table 2 - Qualified Dependent Children
(If wife is claiming for additional exemption, please attach waiver of the husband)

Last Name	First Name and Middle Initial	Date of Birth (MM/DD/YYYY)	Mark if Mentally or Physically Incapacitated
DE LA CRUZ	JUAN JR.	R 12/25/2012	<input type="checkbox"/>
DE LA CRUZ	TULIP	R 12/25/2012	<input type="checkbox"/>
DE LA CRUZ	THRISTY	R 12/25/2012	<input type="checkbox"/>
DE LA CRUZ	FHOR	R 12/25/2012	<input type="checkbox"/>

OK CANCEL

12 Contact Number: 09123456789

13 Civil Status: Single Married Legally Separated Widow(er)

14 Additional Exemptions? Yes No

15 If YES, enter number of Qualified Dependent Children (Enter information about the Children on Table 2)

16 Spouse's Name (Last Name, First Name, and Middle Initial)

17 Spouse's TIN: 000

18 Contact Number

19 Date of Birth (MM/DD/YYYY)

20 Email Address

21 Claiming Additional Exemptions? Yes No

22 If YES, enter number of Qualified Dependent Children (Enter information about Children on Table 2)

Mark no. 14, “Yes” if you will claim the exemption, “No” if your spouse will be claiming the additional exemption and mark item no. 21 “yes” and no. 22 , wherein you must indicate the number of qualified dependents

HOW to eFILE Using eBIRForms (Step 2)

Page 1 (Part II – Total Tax Payable)

*Item no. 23 to 31 ,
no need to fill out.*

*Items no 32, 33,
34, 35, 36 and sign
the declaration
portion, will only be
accomplished if
with payment.*

*Any gov't issued id
will suffice.*

*Note: Item no 34,
is for CTC use
only.*

Part II - Total Tax Payable		(Do NOT enter Centavos)
23	Tax Filer's Tax Due <i>(From Part IV Item 14 Column A)</i>	173,000
24	Spouse's Tax Due <i>(From Part IV Item 14 Column B)</i>	0
25	Total Income Tax Due <i>(Sum of Items 23 & 24)</i>	173,000
26	Less: Tax Filer's Tax Credits/Payments <i>(From Part IV Item 19 Column A)</i>	224,000
27	Spouse's Tax Credits/Payments <i>(From Part IV Item 19 Column B)</i>	0
28	Net Tax Payable (Overpayment) <i>(Item 25 less Item 26 & 27)</i>	(51,000)
29	Less: Portion of Tax Payable Allowed for 2nd installment to be paid on or before July 15 <i>(From Part IV Item 22)</i>	0
30	Add: Total Penalties <i>(From Part IV Item 27)</i>	0
31	TOTAL AMOUNT PAYABLE Upon Filing (Overpayment) <i>(Item 28 Less Item 29 Add Item 30)</i>	(51,000)

I declare under the penalties of perjury, that this annual return has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. *(If Authorized Representative, attach authorization letter and indicate TIN)*

Number of pages filed _____

Signature over printed name of Tax Filer or Authorized Representative

Govt issued ID
32 Community Tax Certificate (CTC) 33 Date of Issue (MM/DD/YYYY) 34 Amount, if CTC
AB1234567 01/20/2015 0

35 Place of Issue MAKATI CITY

Part III - Details of Payment					
36 Details of Payment	Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)				
<input type="checkbox"/> Cash <input type="checkbox"/> Check <i>(Please indicate details below)</i>					
Drawee Bank/ Agency _____	Amount _____ 0				
Date _____	Number _____				
Machine Validation / Revenue Official Receipt Details <i>(if not filed with an Authorized Agent Bank)</i>					
Prev	1 / 4	Next			
Validate	Edit	Submit	Save	Print	Final Copy

Sample 1 – NOT CONSOLIDATED YET with Payment

1 Name of Employer		DTCC MANILA													
<input checked="" type="checkbox"/> Tax Filer	<input type="checkbox"/> Spouse	Employer's TIN					Compensation Income			Tax Withheld					
		0	0	8	8	1	7	6	0	5	0	0	0	21 476,400	30A 84,886
2 Name of Employer		REUTERS MANILA													
<input checked="" type="checkbox"/> Tax Filer	<input type="checkbox"/> Spouse	Employer's TIN					Compensation Income			Tax Withheld					
		1	2	3	2	3	4	2	3	4	0	0	0	21 60,143	30A 151
3 Name of Employer															
<input type="checkbox"/> Tax Filer	<input type="checkbox"/> Spouse	Employer's TIN					Compensation Income			Tax Withheld					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4A Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Tax Filer .												1. Total Compensation Income	2. Total Tax Withheld		
												536,543	85,037		
4B Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Spouse .												1. Total Compensation Income	2. Total Tax Withheld		
												0	0		

- Consolidation, is done if filer has 2 or more employer within the year.
- Complete the necessary details. Compensation income amount can be found on the issued 2316 item number 21. The tax withheld amount can be obtained from item number 30A on the 2316 form.
- Items 4A and 4B, are automatic fields, which will sum up the gross compensation income based on the amounts provided.

Sample 1 – NOT CONSOLIDATED YET with Payment

From
2316
form
item
22



Computation of Gross Taxable Compensation		A) Tax Filer
5 Non-Taxable/Exempt Income		67,230
6 Gross Taxable Compensation Income (Item 4A1 or 4B1 Less Item 5)		469,313
7 Premium on Health and/or Hospitalization Insurance (if any)		0
8 Personal Exemption		50,000
9 Additional Exemption		0
10 Total Deductions (Sum of Items 7, 8 & 9)		50,000
11 Net Taxable Compensation (Excess of Deductions) (Item 6 less Item 10)		419,313
12 Other Taxable Income (Non-Business/Non-Professional; Enter source below followed by total amo	Non-business income, if any	
13 Total Taxable Income (Sum of Items 11 & 12)		419,313
14 Total Income Tax Due (Refer to Table 3-Tax Table) (To Part II Item 23 &/or 24)		100,794

- Input your non-taxable/Exempt Income, which can be found on your BIR 2316 item no. 22 (sum up if you have more than 1 employer).
- You may also indicate if you have a Non-Business income (see item no. 12)
- All other fields computes automatically.

Sample 1 – NOT CONSOLIDATED YET with Payment

14 Total Income Tax Due (Refer to Table 3-Tax Table) (To Part II Item 23 &/or 24)	100,794	0
Computation of Tax Credits/Payments (Attach Proof)	A) Tax Filer 30A from 2316	B) Spouse
15 Tax Withheld per BIR Form No. 2316	85,037	0
16 Tax Paid in Return Previously Filed (If this is an amended Return)	0	0
17 Foreign Tax Credits, if applicable	0	0
18 Other Payments/Credits (Specify)	0	0
19 Total Tax Credits/Payments (Sum of Items 15 to 18) (To Part II Item 26 &/or 27)	85,037	0
20 Net Tax Payable (Overpayment) (Item 14 Less Item 19)	15,757	0
21 Net Tax Payable (Overpayment) for Tax Filer and Spouse (Sum of Items 20A & 20B)	15,757	
22 Less: Portion of Tax Payable Allowed for 2 nd Installment to be paid on or before July 15 (Not more than 50% of the sum of Items 14A & 14B)	IF INSTALLMENT	
23 Total Tax Payable (Overpayment) for Tax Filer & Spouse (Item 21 Less Item 22)	15,757	

► PAYMENT
DUE

- Line 14, 15, 19, 20, 21, and 23 are automatic fields that are calculated from previous entries.
- The amount on line 15 should match line 30A from the 2316 (combined amounts of all issued 2316 forms)

Sample 1 – CONSOLIDATED ALREADY NO Payment

Present employer

1 Name of Employer	DTCC MANILA		
<input checked="" type="checkbox"/> Tax Filer <input type="checkbox"/> Spouse	Employer's TIN 0 0 8 8 1 7 6 0 5 0 0 0	Compensation Income 21	Tax Withheld 173,872 41,057
2 Name of Employer	REUTERS MANILA	21	30A
<input checked="" type="checkbox"/> Tax Filer <input type="checkbox"/> Spouse	Employer's TIN 1 2 3 4 5 6 7 8 9 0 0 0	Compensation Income 24	Tax Withheld 215,021 28,755
3 Name of Employer		24	30B
<input type="checkbox"/> Tax Filer <input type="checkbox"/> Spouse	Employer's TIN 0 0 0	Compensation Income 0	Tax Withheld 0 0
4A Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Tax Filer .		1. Total Compensation Income 388,893	2. Total Tax Withheld 69,812
4B Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Spouse .		1. Total Compensation Income 0	2. Total Tax Withheld 0

AUTOMATIC FIELDS – SUM OF ABOVE

- Please reference line numbers from 2316 form

Sample 2 – CONSOLIDATED ALREADY NO Payment

Number
22 from
2316



Computation of Gross Taxable Compensation		A) Tax Filer
5	Non-Taxable/Exempt Income	2 2 , 8 5 4
6	Gross Taxable Compensation Income (Item 4A1 or 4B1 Less Item 5)	3 6 6 , 0 3 9
7	Premium on Health and/or Hospitalization Insurance (If any)	0
8	Personal Exemption	5 0 , 0 0 0
9	Additional Exemption	0
10	Total Deductions (Sum of Items 7, 8 & 9)	5 0 , 0 0 0
11	Net Taxable Compensation (Excess of Deductions) (Item 6 less Item 10)	3 1 6 , 0 3 9
12	Other Taxable Income (Non-Business/Non-Professional; Enter source below followed by total amount)	
	Non-business income, if any	0
13	Total Taxable Income (Sum of Items 11 & 12)	3 1 6 , 0 3 9
14	Total Income Tax Due (Refer to Table 3-Tax Table) (To Part II Item 23 &/or 24)	6 9 , 8 1 2

Sample 2 – CONSOLIDATED ALREADY NO Payment

14 Total Income Tax Due <small>(Refer to Table 3–Tax Table) (To Part II Item 23 &/or 24)</small>	30A from 2316	69,812
Computation of Tax Credits/Payments <small>(Attach Proof)</small>		A) Tax Filer
15 Tax Withheld per BIR Form No. 2316	31 from 2316	69,812
16 Tax Paid in Return Previously Filed <small>(If this is an amended Return)</small>		0
17 Foreign Tax Credits, if applicable		0
18 Other Payments/Credits <small>(Specify)</small>		0
19 Total Tax Credits/Payments <small>(Sum of Items 15 to 18) (To Part II Item 26 &/or 27)</small>		69,812
20 Net Tax Payable (Overpayment) <small>(Item 14 Less Item 19)</small>		0

NO PAYMENT

B. Gross Income/Receipts Exempt from Income Tax

1. Proceeds of Life Insurance Policy
2. Return of Premium
3. Retirement Benefits, Pensions, Gratuities, etc.
4. Personal/Real Properties Received thru Gifts, Bequests, etc.
5. Other Exempt Income/Receipts

How to eFILE Using eBIRForms (Step 2)

Page 4 (Other Information)

- Table 1 – Current Address (To accomplish if current address is different from registered)
- Table 2 – Qualified Dependent Children (If wife is claiming Additional Exemption, please attach waiver of the husband)
- Table 3 – Tax Table, as provided in Section 24(A)(2) of the Tax Code, as amended

How to eFILE Using eBIRForms (Step 3)

Validate

After filling-up the form, the user may do any of the following:

1. Validate - A message box will appear, informing the user of the input fields that need to be filled out before successful validation.
2. Edit - This command button is only enabled upon successful validation.
3. Save - Allows the user to save the form in the 'Savefile' folder even without successful validation.
4. Print – Paper Size: A4; No Headers/Footers

How to eFILE Using eBIRForms (Step 4)

Final Copy

The 'Final Copy' command button is enabled only after validation is successful.

Once the FINAL COPY is clicked subsequent changes to the forms will no longer be allowed. This is the final copy for submission to the BIR. It creates an encrypted copy with an xml file extension.

How to eFILE Using eBIRForms (Step 4)

Final Copy

If you click 'Final Copy', the following message will appear:

Please ensure that you have INTERNET access and a VALID email address is indicated in your tax return.

FOR RETURNS WITH PAYMENTS, print the tax return and proceed to pay through the Authorized Agent Bank/Collection Agent under the RDO where you are registered or through GCASH.

Are you sure you want to submit? If YES -- >

How to eFILE Using eBIRForms (Step 5)

Submit

Are you a registered eBIRForms Online User?

Are you a registered eBIRForms Online User?

If, YES

Please enter your eBIRForms Online Username and Password.

USERNAME:

PASSWORD:

If, NO

eBIRForms Terms of Service Agreement (TOSA)

Thank you for using eBIRForms. By clicking Agree, you confirm that you have read, understood and agreed to the TOSA.

The full eBIRForms TOSA can be accessed at:

<http://www.birgovph.net/home/terms-of-service-agreement>

How to eFILE Using eBIRForms (Step 5)

Submit

An EMAIL NOTIFICATION will be received upon successful submission, with the following information:

This confirms receipt of your submission with the following details subject to validation by BIR:

Date Received by BIR: 2 March 2018

Time Received by BIR: 04:48PM

FOR RETURNS WITH PAYMENT

Please print this e-mail together with the RETURN and proceed to pay through the Authorized Agent Bank/Collection Agent/GCASH or use other payment options

This is a system generated email. Please do not reply.

How to eFILE Using eBIRForms (Step 5)

Submit

- A. To be able to receive the EMAIL NOTIFICATION from the BIR on the submitted tax return, make sure that all of the following are complied with:
 - 1. The email address indicated/encoded in the return is VALID and ACTIVE.
 - 2. The mailbox has enough space/not "quota exceeded".
 - 3. BIR email is not in the SPAM folder.
 - 4. BIR website "bir.gov.ph" is NOT BLOCKED by your email provider.

Non-compliance in any of the aforementioned requires re-encoding and re-submission of the return

How to eFILE Using eBIRForms (Step 5)

Submit

- B. If still NO EMAIL is received after two (2) hours from efiling, then MANUALLY email the generated xml file following the steps in Annex D of RMC No. 14-2015.
- C. If, after another two (2) hours, action above is unsuccessful, call the BIR for assistance (*Help Desk number to call are also contained in Annex D of RMC 14-2015*)



THANK
you!

